

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.730 Direct Reporting of Use Tax to Department by Registered Retailers
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.730 Direct Reporting of Use Tax to Department by Registered Retailers

If the user who must remit the Use Tax directly to the Department is also a registered retailer either under the Retailers' Occupation Tax Act or under the Use Tax Act, he shall (except in the case of motor vehicles, watercraft, aircraft, or implements of husbandry or special mobile equipment for which such user intends to apply for an optional title, which are to be reported separately) report the Use Tax information in the space provided for that purpose on the return which he files as a retailer.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)